

# U.S. Government Standard General Ledger

Account Number	Account Title	Account Type	Normal Balance
1000	Assets	Summary	Debit
<b>1010</b>	<b>Fund Balance with Treasury</b>	<b>Posting</b>	<b>Debit</b>
1100	Cash	Summary	Debit
1110	Undeposited Collections	Posting	Debit
1120	Imprest Funds	Posting	Debit
1190	Other Cash	Posting	Debit
<b>1195</b>	<b>Other Monetary Assets</b>	<b>Posting</b>	<b>Debit</b>
1200	Foreign Currency	Posting	Debit
1300	Receivables, Net	Summary	Debit
<b>1310</b>	<b>Accounts Receivable</b>	<b>Posting</b>	<b>Debit</b>
1319	Allowance for Loss on Accounts Receivable	Posting	Credit
<b>1340</b>	<b>Interest Receivable</b>	<b>Posting</b>	<b>Debit</b>
<b>1349</b>	<b>Allowance for Loss on Interest Receivable</b>	<b>Posting</b>	<b>Credit</b>
1350	Loans Receivable	Posting	Debit
1359	Allowance for Loss on Loans Receivable	Posting	Credit
1399	Allowance for Subsidy	Posting	Credit
1400	Advances and Prepayments	Summary	Debit
1410	Advances to Others	Posting	Debit
1450	Prepayments	Posting	Debit
<b>1500</b>	<b>Inventory and Related Property, Net</b>	<b>Summary</b>	<b>Debit</b>
<b>1510</b>	<b>Operating Materials and Supplies</b>	<b>Summary</b>	<b>Debit</b>
<b>1511</b>	<b>Operating Materials and Supplies Held for Use</b>	<b>Posting</b>	<b>Debit</b>

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1512	Operating Materials and Supplies Held in Reserve for Future Use	Posting	Debit
1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete	Posting	Debit
1520	Inventory, Net	Summary	Debit
1521	Inventory Held for Sale	Posting	Debit
1522	Inventory Held in Reserve for Future Sale	Posting	Debit
1523	Inventory Held for Repair	Posting	Debit
1524	Inventory - Excess, Obsolete and Unserviceable	Posting	Debit
1529	Inventory - Allowance	Posting	Credit
1530	Seized Property - Monetary Instruments	Posting	Debit
1540	Forfeited Property, Net	Summary	Debit
1541	Forfeited Property Held for Sale	Posting	Debit
1542	Forfeited Property Held for Donation or Use	Posting	Debit
1549	Forfeited Property - Allowance	Posting	Credit
1550	Foreclosed Property, Net	Summary	Debit
1551	Foreclosed Property	Posting	Debit
1559	Foreclosed Property - Allowance	Posting	Credit
1560	Commodities, Net	Summary	Debit
1561	Commodities Held Under Price Support and Stabilization Support Programs	Posting	Debit
1569	Commodities - Allowance	Posting	Credit
1570	Stockpile Materials	Summary	Debit
1571	Stockpile Materials Held in Reserve	Posting	Debit
1572	Stockpile Materials Held for Sale	Posting	Debit

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<b>Account Number</b>	<b>Account Title</b>	<b>Account Type</b>	<b>Normal Balance</b>
<b>1590</b>	<b>Other Related Property, Net</b>	<b>Summary</b>	<b>Debit</b>
<b>1591</b>	<b>Other Related Property</b>	<b>Posting</b>	<b>Debit</b>
<b>1599</b>	<b>Other Related Property - Allowance</b>	<b>Posting</b>	<b>Credit</b>
1600	Investments, Net	Summary	Debit
1610	Securities (At Par)	Posting	Debit
1611	Securities - Unamortized Premium or Discount	Posting	Either
1690	Other Investments	Posting	Debit
1700	Fixed Assets, Net	Summary	Debit
1710	Land	Posting	Debit
1720	Construction in Progress	Posting	Debit
1730	Buildings	Posting	Debit
1739	Accumulated Depreciation on Buildings	Posting	Credit
1740	Other Structures and Facilities	Posting	Debit
1749	Accumulated Depreciation on Other Structures and Facilities	Posting	Credit
1750	Equipment	Posting	Debit
1759	Accumulated Depreciation on Equipment	Posting	Credit
1760	Military Equipment	Posting	Debit
1769	Accumulated Depreciation on Military Equipment	Posting	Credit
1810	Assets Under Capital Lease	Posting	Debit
1819	Accumulated Depreciation on Assets Under Capital Lease	Posting	Credit
1820	Leasehold Improvements	Posting	Debit
1829	Accumulated Amortization on Leasehold Improvements	Posting	Credit
1830	Automated Data Processing Software	Posting	Debit
1839	Accumulated Amortization on Automated Data Processing Software	Posting	Credit
1840	Other Natural Resources	Posting	Debit

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1849	Allowance for Depletion	Posting	Credit
1890	Other Fixed Assets	Posting	Debit
1900	Other Assets, Net	Summary	Debit
1920	Unrequisitioned Authorized Appropriations	Posting	Debit
1921	Receivable from Appropriations	Posting	Debit
1922	Borrowings Receivable from Treasury	Posting	Debit
1990	Other Assets	Posting	Debit

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Account Number	Account Title	Account Type	Normal Balance
2000	Liabilities	Summary	Credit
2100	Accrued Liabilities - Other	Summary	Credit
2110	Accounts Payable	Posting	Credit
2120	Disbursements in Transit	Posting	Credit
2130	Contract Holdbacks	Posting	Credit
2140	Accrued Interest Payable	Posting	Credit
2180	Loan Guarantee Liability	Posting	Credit
2190	Other Accrued Liabilities	Posting	Credit
2200	Accrued Liabilities - Payroll and Benefits	Summary	Credit
2210	Accrued Funded Payroll and Benefits	Posting	Credit
<b>2220</b>	<b>Accrued Unfunded Annual Leave</b>	<b>Posting</b>	<b>Credit</b>
2300	Unearned Revenue (Advances)	Summary	Credit
2310	Advances from Others	Posting	Credit
2320	Deferred Credits	Posting	Credit
2400	Liability for Deposit Funds and Suspense Accounts	Posting	Credit
2500	Debt	Summary	Credit
<b>2510</b>	<b>Principal Payable to Treasury</b>	<b>Posting</b>	<b>Credit</b>
2520	Borrowing from Federal Financing Bank	Posting	Credit
<b>2530</b>	<b>Securities Issued by Federal Agencies under Special Financing Authority</b>	<b>Posting</b>	<b>Credit</b>
2540	Participation Certificates	Posting	Credit
2590	Other Debt	Posting	Credit
2600	Actuarial Liabilities	Summary	Credit
2610	Retirement Plans	Posting	Credit

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<b>Account Number</b>	<b>Account Title</b>	<b>Account Type</b>	<b>Normal Balance</b>
2620	Insurance Plans	Posting	Credit
2690	Other Actuarial Liabilities	Posting	Credit
2900	Other Liabilities	Summary	Credit
2910	Prior Liens Outstanding on Acquired Collateral	Posting	Credit
2920	Contingent Liabilities	Posting	Credit
2930	Liability for Borrowings to be Received	Posting	Credit
2940	Capital Lease Liability	Posting	Credit
<b>2950</b>	<b>Liability for Subsidy Related to Undisbursed Loans</b>	<b>Posting</b>	<b>Credit</b>
<b>2960</b>	<b>Accounts Payable Canceled</b>	<b>Posting</b>	<b>Credit</b>
<b>2970</b>	<b>Resources Payable to Treasury</b>	<b>Posting</b>	<b>Credit</b>
2990	Other Liabilities	Posting	Credit

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<b>Account Number</b>	<b>Account Title</b>	<b>Account Type</b>	<b>Normal Balance</b>
3000	Equity	Summary	Either
3100	Appropriated Capital	Posting	Credit
<b>3105</b>	<b>Appropriated Capital Funding Canceled Payables</b>	<b>Posting</b>	<b>Debit</b>
3200	Invested Capital	Summary	Credit
3210	Capital Investments	Posting	Credit
3220	Transfers-in from Others without Reimbursement	Posting	Credit
3230	Transfers-out to Others without Reimbursement	Posting	Debit
3300	Results of Operations	Summary	Either
3310	Cumulative Results of Operations	Posting	Either
3320	Net Results of Operations	Posting	Either
3400	Donations and Other Items	Posting	Credit
3500	Deferred Liquidating Cash Authority	Posting	Debit
3501	Future Funding Requirements	Posting	Debit

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<b>Account Number</b>	<b>Account Title</b>	<b>Account Type</b>	<b>Normal Balance</b>
4000	Budgetary	Summary	Debit
4001	Anticipated Total Resources	Posting	Debit
<b>4032</b>	<b>Anticipated Contract Authority</b>	<b>Posting</b>	<b>Debit</b>
<b>4034</b>	<b>Anticipated Reductions to Contract Authority</b>	<b>Posting</b>	<b>Credit</b>
4042	Anticipated Borrowing Authority	Posting	Debit
<b>4044</b>	<b>Anticipated Reductions to Borrowing Authority</b>	<b>Posting</b>	<b>Credit</b>
<b>4047</b>	<b>Anticipated Payments to Treasury</b>	<b>Posting</b>	<b>Credit</b>
4060	Anticipated Collections from Non-Federal Sources	Posting	Debit
4070	Anticipated Collections from Federal Sources	Posting	Debit
4110	Appropriations Realized	Summary	Debit
4111	Debt Liquidation Appropriations	Posting	Debit
4112	Deficiency Appropriations	Posting	Debit
4115	Loan Subsidy Appropriation - Definite - Current	Posting	Debit
4116	Entitlement Loan Subsidy Appropriation - Indefinite	Posting	Debit
4117	Loan Administrative Expense Appropriation - Definite - Current	Posting	Debit
4118	Re-estimated Discretionary Loan Subsidy Appropriation - Indefinite - Permanent	Posting	Debit
4119	Other Appropriations Realized	Posting	Debit
4120	Appropriations Anticipated - Indefinite	Posting	Debit
4121	Loan Subsidy Appropriation - Indefinite - Current	Posting	Debit
4130	Contract Authority	Summary	Debit
<b>4131</b>	<b>Current-Year Contract Authority Realized - Definite</b>	<b>Posting</b>	<b>Debit</b>
<b>4132</b>	<b>Current-Year Contract Authority Realized-Indefinite</b>	<b>Posting</b>	<b>Debit</b>
<b>4133</b>	<b>Actual Reductions to Contract Authority</b>	<b>Posting</b>	<b>Credit</b>
<b>4135</b>	<b>Contract Authority Converted to Cash</b>	<b>Posting</b>	<b>Credit</b>



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<b>Account Number</b>	<b>Account Title</b>	<b>Account Type</b>	<b>Normal Balance</b>
<b>4138</b>	<b>Resources Realized from Contract Authority</b>	<b>Posting</b>	<b>Debit</b>
<b>4139</b>	<b>Contract Authority Carried Forward</b>	<b>Posting</b>	<b>Debit</b>
4140	Borrowing Authority	Summary	Debit
<b>4141</b>	<b>Current-Year Borrowing Authority Realized - Definite</b>	<b>Posting</b>	<b>Debit</b>
<b>4142</b>	<b>Current-Year Borrowing Authority Realized-Indefinite</b>	<b>Posting</b>	<b>Debit</b>
<b>4143</b>	<b>Actual Reductions to Borrowing Authority</b>	<b>Posting</b>	<b>Credit</b>
<b>4145</b>	<b>Borrowing Authority Converted to Cash</b>	<b>Posting</b>	<b>Credit</b>
<b>4147</b>	<b>Actual Payments to Treasury</b>	<b>Posting</b>	<b>Credit</b>
<b>4148</b>	<b>Resources Realized from Borrowing Authority</b>	<b>Posting</b>	<b>Debit</b>
<b>4149</b>	<b>Borrowing Authority Carried Forward</b>	<b>Posting</b>	<b>Debit</b>
4150	Other New Budget Authority	Posting	Debit
4160	Anticipated Transfers of Current Fiscal Year Authority	Posting	Either
4170	Appropriation Transfers	Posting	Either
4180	Anticipated Transfers of Prior Fiscal Year Authority	Posting	Either
4190	Transfers - Prior-Year Budgetary Resources	Posting	Either
4201	Total Actual Resources	Posting	Debit
4210	Anticipated Reimbursements and Other Income	Posting	Debit
<b>4220</b>	<b>Reimbursable Orders Accepted</b>	<b>Posting</b>	<b>Credit</b>
4250	Reimbursements and Other Income Earned	Posting	Debit
4261	Actual Collection of Fees	Posting	Debit
4262	Actual Collection of Loan Principal	Posting	Debit
4263	Actual Collection of Loan Interest	Posting	Debit
4264	Actual Collection of Rent	Posting	Debit
4265	Proceed from Collateral	Posting	Debit

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Account Number	Account Title	Account Type	Normal Balance
<b>4266</b>	<b>Other Actual Collections - Non-Federal</b>	<b>Posting</b>	<b>Debit</b>
4271	Actual Program Fund Subsidy - Definite - Current	Posting	Debit
4272	Actual Program Fund Subsidy - Indefinite - Permanent	Posting	Debit
4273	Interest from Treasury	Posting	Debit
4274	Actual Program Fund Subsidy - Indefinite - Current	Posting	Debit
4275	Receipts from Liquidating Account	Posting	Debit
4276	Actual Collections from Financing Fund	Posting	Debit
<b>4277</b>	<b>Other Actual Collections - Federal</b>	<b>Posting</b>	<b>Debit</b>
4310	Anticipated Recoveries of Prior-Year Obligations	Posting	Debit
4350	Canceled Authority	Posting	Credit
4390	Balance Available for Restoration, Writeoff and Withdrawal	Summary	Either
4391	Restorations, Writeoffs and Withdrawals	Posting	Either
<b>4392</b>	<b>Rescissions</b>	<b>Posting</b>	<b>Credit</b>
<b>4395</b>	<b>Authority Unavailable Pursuant to Public Law</b>	<b>Posting</b>	<b>Credit</b>
<b>4420</b>	<b>Unapportioned Authority - Pending Rescission</b>	<b>Posting</b>	<b>Credit</b>
<b>4430</b>	<b>Unapportioned Authority - OMB Deferral</b>	<b>Posting</b>	<b>Credit</b>
<b>4450</b>	<b>Unapportioned Authority - Available</b>	<b>Posting</b>	<b>Credit</b>
<b>4510</b>	<b>Apportionments</b>	<b>Posting</b>	<b>Credit</b>
<b>4520</b>	<b>Reserved for Agency Use</b>	<b>Posting</b>	<b>N/A</b>
<b>4530</b>	<b>Reserved for Agency Use</b>	<b>Posting</b>	<b>N/A</b>
<b>4540</b>	<b>Reserved for Agency Use</b>	<b>Posting</b>	<b>N/A</b>
<b>4550</b>	<b>Reserved for Agency Use</b>	<b>Posting</b>	<b>N/A</b>
<b>4560</b>	<b>Reserved for Agency use</b>	<b>Posting</b>	<b>N/A</b>
<b>4570</b>	<b>Reserved for Agency Use</b>	<b>Posting</b>	<b>N/A</b>
<b>4580</b>	<b>Reserved for Agency Use</b>	<b>Posting</b>	<b>N/A</b>

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<b>4590</b>	<b>Apportionments Unavailable</b>	<b>Posting</b>	<b>Credit</b>
<b>4610</b>	<b>Allotments - Realized Resources</b>	<b>Posting</b>	<b>Credit</b>
4620	Other Funds Available for Commitment/Obligation	Posting	Credit
4630	Funds Not Available for Commitment/Obligation	Posting	Credit
<b>4650</b>	<b>Allotments - Expired Authority</b>	<b>Posting</b>	<b>Credit</b>
<b>4700</b>	<b>Commitments</b>	<b>Posting</b>	<b>Credit</b>
4800	Undelivered Orders	Posting	Credit
<b>4870</b>	<b>Downward Adjustments of Prior-Year Undelivered Orders</b>	<b>Posting</b>	<b>Debit</b>
<b>4880</b>	<b>Upward Adjustments of Prior-Year Undelivered Orders</b>	<b>Posting</b>	<b>Credit</b>
<b>4900</b>	<b>Expended Authority</b>	<b>Posting</b>	<b>Credit</b>
<b>4971</b>	<b>Downward Adjustments of Prior-Year Expended Authority - Refunds</b>	<b>Posting</b>	<b>Debit</b>
<b>4979</b>	<b>Downward Adjustments of Prior-Year Expended Authority - Other</b>	<b>Posting</b>	<b>Debit</b>
4980	Upward Adjustments of Prior-Year Expended Authority	Posting	Credit

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Account Number	Account Title	Account Type	Normal Balance
5000	Revenues and Financing Sources	Summary	Credit
5100	Revenue from Goods Sold	Posting	Credit
5200	Revenue from Services Provided	Posting	Credit
5300	Interest and Penalties Revenue	Posting	Credit
5400	Benefit Program Revenue	Posting	Credit
5500	Insurance and Guarantee Premium Revenue	Posting	Credit
5600	Donated Revenue	Posting	Credit
5700	Appropriated Capital Used	Posting	Credit
<b>5790</b>	<b>Other Financing Sources</b>	<b>Posting</b>	<b>Either</b>
5799	Adjustment of Appropriated Capital Used	Posting	Debit
5800	Tax Revenues	Posting	Credit
5900	Other Revenue	Posting	Credit
<b>5990</b>	<b>Contra Revenue - Collected for Others</b>	<b>Posting</b>	<b>Debit</b>

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Account Number	Account Title	Account Type	Normal Balance
6000	Expense	Summary	Debit
6100	Operating/Program Expenses	Posting	Debit
<b>6190</b>	<b>Contra Bad Debt Expense - Incurred for Others</b>	<b>Posting</b>	<b>Credit</b>
6199	Excess Subsidy Returned	Posting	Credit
6300	Interest Expenses	Summary	Debit
6310	Interest Expenses on Borrowing from Treasury	Posting	Debit
6320	Interest Expenses on Securities	Posting	Debit
6330	Other Interest Expenses	Posting	Debit
6400	Benefit Program Expenses	Posting	Debit
<b>6500</b>	<b>Cost of Goods Sold</b>	<b>Posting</b>	<b>Debit</b>
6600	Applied Overhead	Posting	Credit
6900	Other Expenses	Posting	Debit

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7100	Gains	Summary	Credit
7110	Gains on Disposition of Assets	Posting	Credit
7190	Other Gains	Posting	Credit
7200	Losses	Summary	Debit
7210	Losses on Disposition of Assets	Posting	Debit
7290	Other Losses	Posting	Debit
7300	Extraordinary Items	Posting	Either
7400	Prior Period Adjustments	Posting	Either
7500	Distribution of Income - Dividend	Posting	Debit
7600	Changes in Actuarial Liability	Posting	Either

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<b>Account Number</b>	<b>Account Title</b>	<b>Account Type</b>	<b>Normal Balance</b>
8000	Memorandum	Summary	Either
8010	Guaranteed Loan Level (GLL)	Posting	Debit
8015	Guaranteed Loan Level - Unapportioned	Posting	Credit
8020	Guaranteed Loan Level - Apportioned	Posting	Credit
8025	Guaranteed Loan Level - Allotted and Available to Lenders	Posting	Credit
8030	Guaranteed Loan Level - Administrative Commitments Prior to Signing Contracts	Posting	Credit
8035	Guaranteed Loan Level - Contract Signed - Undisbursed b y Lenders	Posting	Credit
8040	Guaranteed Loan Level - Disbursed by Lenders	Posting	Credit
8045	Guaranteed Loan Level - Unused Authority	Posting	Credit
8050	Guaranteed Loan (GL) Principal Outstanding	Posting	Credit
8053	Guaranteed Loan New Disbursements by Lender	Posting	Credit
8056	Guaranteed Loan Repayments and Prepayments	Posting	Debit
8059	Guaranteed Loan Default - Loan Acquired	Posting	Debit
8062	Guaranteed Loan Default - Property Acquired	Posting	Debit
8065	Guaranteed Loan Default - Claim Payment Only	Posting	Debit
8068	Guaranteed Loan Adjustments	Posting	Either
8070	Guaranteed Loan Principal to be Collected	Posting	Debit